IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 6TH JULY 2007 / 15TH ASHADHA 1929

WP(C).No. 20932 of 2007(P)

PETITIONER:

STANLY MANUAL,
M/S. MARVEL FURNISHERS, KALOOR, ERNAKULAM.

BY ADV. SMT.S.K.DEVI
SRI.K.P.PRADEEP (PAYYANNUR)

RESPONDENTS:

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1. SALES TAX OFFICER,
1ST CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
KALAMASSERY, ERNAKULAM.

2. INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, KAKKANAD,
ERNAKULAM.

3. STATE OF KERALA, REPRESENTED BY
ITS SECRETARY, FINANCE SECRETARIAT,
THIRUVANANTHAPURAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 20932 of 2007

Dated, this the 6th day of July, 2007

J U D G M E N T

Since the prayer is only for instalment facility to clear the arrears and since petitioner stated that he has made payment of Rs. 19,000/- vide Ext.P3, out of the total demand of Rs. 55,799/-, WP(C) is disposed of granting instalment facility to the petitioner to clear the arrears of tax with interest, @ Rs.4,000/- per month with interest. Petitioner is directed to pay first instalment on or before 31/07/2007 and balance on or before last date of succeeding months until arrears are cleared. Petitioner can make payments before the Assessing Officer and receipt of the same will be produced before the recovery authority for keeping the recovery proceedings pending. If petitioner defaults payment of any of the instalments, the instalment facility granted will stand automatically vacated on first default and respondents can proceed for recovering entire demand with interest.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg